Secrt. II-37

S. 1 (1937) Department.

MS SERIES.

G.O. No. 115

DATED 7-1-1937

[Despatch Abstract.]

Audit - 1935-36 - Udipi Municipal Council - Report recorded.

28472

pow. 7/8

L.F.No. 1744

Office of the Examiner of Local Fund Accounts, Fort Saint George,
M A D R A S,
Dated the 4—8- 1936.

From

The Examiner of Local Fund Accounts,

M A D R A S.

To

The Secretary to Government,

Local Self Government Department,
~~Public Works and Labour~~

M A D R A S.

Sir,

With reference to Rule 58 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the General fund accounts of the Udipi Municipal Council, (S. Kanara District) for the year ended the 31st March 1936. The original was forwarded to the Executive Authority in L.F.No. 1744 dated the 5. 8. 1936 ~~1935~~.

I have the honour to be
Sir,
Your most obedient Servant,

R Raiseepala Aiyar

For Examiner of Local Fund Accounts.

X-O. till 5.10. L.S.G. Dept. 1936.
2. The Special Officer Udipi Mpty. will be examined if necessary on 5.10.1936.

P.
8/8
CVA
8/8

~~A.R.~~

11/8/36

Audit Report on the General Fund accounts of the Udipi Municipality, South Kanara District, for the year 1935-36.

Name of Auditor. Mr.T.V.Bhimasena Rao, District Inspector of Local Fund Accounts.

Time taken for audit. From the 3rd to the 7th July 1936.

The office of Special Officer was held by Janab H.H.Schamnad Saheb Bahadur,B.A.

2. The receipts and payments during the period are shown in the abstract of the annual account appended together with the closing balance. The closing balance is in agreement with th balance in the Treasury Pass Books after allowing for the unremitted revenue in hand at the close of the year.

3. Constitution. Udipi was constituted into a Municipality with effect from the 1st November 1935 in G.O.No.4125,L&M., dated the 8th October 1935. The District Panchayat Officer Mr.H.H.Schamnad,B.A. was appointed the Special Officer and he took charge on the 1st November 1935.

Parts I and II - General Review.

4. Financial position. In order to meet the initial expenses connected with the inauguration of the new municipality Government in their Order No.4380, L&M.,dated the 24th October 1935,sanctioned an advance of Rs.20,000/- to be repaid in five equal annual instalments of Rs.4,430/- each with interest at 3½ per cent per annum.

5. (a) Property tax. Though a notification under Section 80 of the Act was duly published for the levy of the taxes specified therein with effect from the 1st February 1936 yet a census of the houses and lands in the municipality was not taken and the assessment lists referred to in rule 9 of Schedule IV of the Act were not prepared and the prescribed notices published. The tax on property was thus not assessed for the year 1935-36/1 till the close of audit. A reference is invited to rule 29 (3) of Schedule IV of the District Municipalities Act.

(b) Omission to levy vacant site tax. In respect of lan

that is, vacant sites - which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings, no rate of tax was notified in the notification publish under Section 80 of the Act on the 29th January 1936.

9. Provident Fund not remitted to the Post Office Savings Bank.

(a) A sum of Rs.52/- was recovered from the permanent employees of the South Kanara District Board, transferred to the Municipality, but it was not remitted to the Post Office Savings Bank, as required by rule 11 of the rules appended to G.O.No.4650, L&M.,dated the 2nd December 1931.

(b) The provident fund accounts of the several officers and subordinates transferred to the municipality were not obtained from the South Kanara District Board and the several registers prescribed in rule 29 maintained.

10. Security not obtained. Securities were not obtained from the Shroff and the Warrant Officer,as required by Article 40 of the Municipal Account Code and Rule 9 of the Appendix to G.O.No.4728,L&M., dated the 29th November 1932.

11. Private scavenging service - not self-supporting. The proportionate share of private scavenging fees recovered from the South Kanara District Board for the months November and December 1935 was Rs.231-8-0,but the expenditure thereon was Rs.412/-. There was no possibility of ascertaining what the realisations under Section 81 (1) (d) of the District Municipalities Act would be.

Part III - Accounts.

12. Assets and Liabilities. The question of apportionment of the assets and liabilities between the South Kanara District Board and the Municipality was under correspondence and the orders of the Government are awaited.

13. Service Registers.

(a) The service registers of the several officers and servants were not verified and certified to for the calendar year ended the 31st December 1935.

(b) Service registers and service rolls were not opened for the acting clerks and peons.

14. Heavy arrears under licence fees.

14 (a). Against a demand of Rs.1,498-13-0, a sum of Rs.750-12-0 only was collected during the year, though licence fees are always to be collected in advance.

(b) The percentage of collection to demand under the tax-resources was only 55.4.

15. The result of audit may be considered satisfactory as regards both financial administration and accounts.

16. The gross receipts and charges of the year were Rs.22,763-11-0 and Rs.4,412-4-0, respectively.

R.Venkatarama Ayyar,
Asst.Examiner of Local Fund
Accounts, Trichinopoly Circle.

(True copy)

Superintendent,
Office of the Examiner of Local
Fund Accounts, Madras.

418736

500—24 1-36.

LOCAL SELF-GOVERNMENT DEPARTMENT.

READ :—C. No. 28472 from the Examiner of Local Fund Accounts, Madras, L.F. No. 1774 dated 7—8—1936

SUBJECT :—*Audit Report*, 1935–1936

Return with Replies.

Memorandum : 28472-1937

dated 6—10—1936.

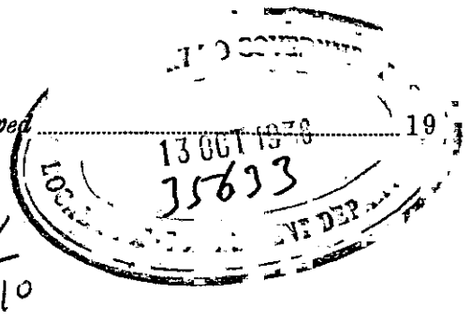
The attention of the ~~Commissioner~~ Chairman Council Municipality, Gudiyatham is drawn to G.O. No. 4000, L. & M., dated the 14th September 1926, and he is requested to return the Audit Report on the General Account of the Municipal Council for 1935–1936 with replies to the District Inspector of Local Fund Accounts without further delay and to report the fact to Government.

To

The ~~Commissioner~~ Chairman, Gudiyatham Municipality,
~~through the Chairman, Municipal Council.~~

C.F. 30.

MUNICIPAL **DEPARTMENT.**



Received ..... 19 . *Registered* 19

Subject.

Audit Report - 1935-36 - return with replies.

Ref:- Memorandum No.28(2)2-1B1 dated 6-10-1936.

ENCLOSURES.
No.
Spare copies

R.O.C. No. 1908/36

Station Udipi, *Dated the* 9th October 1936.

From (Name) M. R. Ry. S. U. Krishna Nayak,

(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,

LOCAL SELF GOVERNMENT Department.

Through the Chairman, Municipal Council, Udipi.

Sir,

Adverting to the above memorandum of Government, I beg to submit that the audit report was received by me on 7-8-1936 with the letter of the Examiner of Local Fund Accounts, South Kanara, with instructions to return it with replies duly approved by the Council within 2 months of its receipt. Accordingly the draft replies to the several objections raised were placed before the first ordinary meeting of the Council held on 26-9-36 and they have been duly approved. The report has been sent to the office of the District - Inspector of Local Fund Accounts, South Kanara, to-day.

2. The delay of a few days in returning the audit report was due to heavy pressure of work connected with the issue of demand notices in respect of property tax for the haf year ended 31-3-1936 and it is very much regretted,

Your obedient servant,

COMMISSIONER.

P.T.O.

Submitted.

10.10.36

CHAIRMAN,
UDIPI MUNICIPAL COUNCIL.

S.K.
Compd.

L. S. G. Dept

may be filed after perusal by the Examiner L. F. A.

15/10.

16/10

Examiner

37613

L-S.G. Dept. 3278 35-1B

17/10/36

Examiner's Office.

P.V.
1/11

Seen.

L.S.G.deptt.u.o.

30.10.36

Exr's No 1304-1

30.10.36

May be filed

L. S.G. Deptt

P.V.
3/11.

3/11

Audit Report on the General Fund accounts of the Udipi Municipality, South Kanara District, for the year 1935-36.

Name of Auditor. Mr.T.V.Bhimasena Rao, District Inspector of Local Fund Accounts.

Time taken for audit. From the 3rd to the 7th July 1936.

The office of Special Officer was held by ~~MxRxRyx~~ Janab H.H.Schamnad Saheb Bahadur,B.A.

2. The receipts and payments during the period are shown in the abstract of the annual account appended together with the closing balance. The closing balance is in agreement with the balance in the Treasury Pass Books after allowing for the unremitted revenue in hand at the close of the year.

3. Constitution. Udipi was constituted into a Municipality, with effect from the 1st November 1935 in G.O.No.4125,L&M., dated the 8th October 1935. The District Panchayat Officer ~~MxxHx~~ Mr.H.H.Schamnad,B.A. was appointed the Special Officer and he took charge on the 1st November 1935.

Parts I and II - General Review.

4. Financial position. In order to meet the initial expenses connected with the inauguration of the new municipality Government in their Order No.4380, L&M., dated the 24th October 1935, sanctioned an advance of Rs.20,000/- to be repaid in five equal annual instalments of Rs.4,430/- each with interest at 3½ per cent per annum.

5. (a) Property tax. Though a notification under Section 80 of the Act was duly published for the levy of the taxes specified therein with effect from the 1st February 1936 yet a census of the houses and lands in the municipality was not taken and the assessment lists referred to in rule 9 of Schedule IV of the Act were not prepared and the prescribed notices published. The tax on property was thus not assessed for the year 1935-36/I till the close of audit. A reference is invited to rule 29 (3) of Schedule IV of the District Municipalities Act.

(b) Omission to levy vacant site tax. In respect of land

that is, vacant sites - which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings, no rate of tax was notified in the notification published under Section 80 of the Act on the 29th January 1936.

9. Provident Fund not remitted to the Post Office Savings Bank.

(a) A sum of Rs.52/- was recovered from the permanent employees of the South Kanara District Board, transferred to the Municipality, but it was not remitted to the Post Office Savings Bank, as required by rule 11 of the rules appended to G.O.No.4650, I&M., dated the 2nd December 1931.

(b) The provident fund accounts of the several officers and subordinates transferred to the municipality were not obtained from the South Kanara District Board and the several registers prescribed in rule 29 maintained.

10. Security not obtained. Securities were not obtained from the Shroff and the Warrant Officer, as required by Article 40 of the Municipal Account Code and Rule 9 of the Appendix to G.O.No.4728, I&M., dated the 29th November 1932.

11. Private scavenging service - not self-supporting. The proportionate share of private scavenging fees recovered from the South Kanara District Board for the months November and December 1935 was Rs.231-8-0, but the expenditure thereon was Rs.412/-. There was no possibility of ascertaining what the realisations under Section 81 (1) (d) of the District Municipalities Act would be.

Part III - Accounts.

12. Assets and Liabilities. The question of apportionment of the assets and liabilities between the South Kanara District Board and the Municipality was under correspondence and the orders of the Government are awaited.

13. Service Registers.

(a) The service registers of the several officers and servants were not verified and certified to for the calendar year ended the 31st December 1935.

(b) Service registers and service rolls were not opened for the acting clerks and peons.

14. Heavy arrears under licence fees.

14 (a). Against a demand of Rs.1,498-13-0, a sum of Rs.750-12-0 only was collected during the year, though licence fees are always to be collected in advance.

(b) The percentage of collection to demand under the tax resources was only 55.4.

15. The result of audit may be considered satisfactory as regards both financial administration and accounts.

16. The gross receipts and charges of the year were Rs.22,763-11-0 and Rs.4,412-4-0, respectively.

R.Venkatarama Ayyar,
Asst.Examiner of Local Fund
Accounts, Trichinopoly Circle.

(True copy)

Superintendent,
Office of the Examiner of Local
Fund Accounts, Madras.

4/8/36

4 Reply

Audit Report on the General Fund account of the Udipi Municipality, South Kanara District, for the yaar 1935-36.

******

Name of Auditor:- Mr. T. V. Bhimasena Rao, District Inspector of Local Fund Accounts.

Time taken for Audit:- From the 3rd to the 7th July 1936.

******

The office of Special Officer was held by Janab H.H. Schmnad Saheb Bahadur, B. A.,

2. The receipts and payments during the period are shown in the abstract of the annual account appended together with the closing balance is in agreement with the balance in the Treasury Pass Book after allowing for the unremitted revenue in hand at the close of the year.

(M) 3. Constitution:- Udipi was constituted into a Municipality with effect from the 1st November 1935 in G. O.No. 4125, L & M., dated the 8th October 1935. The District Panchayat Officer Mr. H. H. SChamnad, B. A., was appointed the Special Officer and he took charge on the 1st November 1935.

Parts I and II - General Review.

4. Financial Position:- In order to meet the intial expenses connected with the inaugeration of the new Municipality, Government in their Order No.4380, L & M., dated the 24th October 1935 sanctioned an advance of Rs.20,000/- to be repaid in five equal annual instalments of Rs.4,430/- each with interest at 3½ per cent per annum.

not furnished

5.(a) Property Tax:- Though a notification under section 80 of the Act was duly published for the levy of the taxes specified therein with effect from the 1st February 1936, yet a census of the houses and lands in the Municipality was not taken and the assessment lists referred to in rule 9 of schedule IV of the Act were not prepared and the prescribed notices published. The

Replies.

The assessment lists have since been prepared and a public notice as required by rules 9 of Schedule IV of the Act have been published. Every endevour is being made to serve the demand notices within the time prescribed by rule 29(3) of - schedule IV of the Act.

Replies.

The tax on property was not thus not assessed for the year 1935-36/ II till the close of Audit. A reference is invited to rule 29 (3) of schedule IV of the District Municipalities Act.

(b) Ommission to levy vacant site tax.

In respect of lands, that is, vacant sites - which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to - buildings, no rate of tax was - notified in the notification published under section 80 of the Act on the 29th January 1936.

Necessary notifications have since been published for assessing this class of property. The Inspector of Municipal Councils and Local Boards has been requested in this - office R.O.C.No.7/35 dated - 10-6-36 to address the Government to condone the irregularity, i,e., ommission referred to in respect of the notification dated 29-1-36.

9. Provident Fund not remitted to the Post Office Sanvings - Bank.

(a) A sum of Rs.52/- was recovered from the permanent employees of the South Kanara District Board, transferred to the Municipality, but it was not remitted to the - Post Office Sanving Bank, as required by rule 11 of the rules appended to G.O.No.4650, L & M., dated 2nd December 1931.

Noted.

(b) The Provident fund accounts of the several officers and subordinates transferred to the Municipality were not obtained from the South Kanara District Board and the several registers prescribed in rule 29 maintained.

The President District Board has been addressed on the subject.

10. Security not obtained:- Securities were not obtained from the shroff and the Warrant Officer, as required by Article 40 of the - Municipal Account Code and Rule 9 of the Appendix to G.O.No.4728, L & M., dated the 29th November 1932

Security has since been obtained from the Shroff and the Warrant Officer.

	Replies.
11. Private Scavenging service ~~Self-supporting~~ - Not self-supporting. The proportionate share of private scavenging fees recovered from the South Kanara District Board for the month of November and December 1935 was Rs.231-8-0, - but the expenditure thereon was - Rs.412/-. There was no possibility of ascertaining what the realisations under ~~#~~ section 81 (1) (d) of the District Municipalities Act would be.	The property tax for scavenging purposes for the half year ended 31-3-36 has been levied during the current financial year. Hence the scavenging services were not self supporting during the year under Audit.
Part III - Accounts.	
12. Assets and Liabilities:- The question of apportionment of the - assets and liabilities between the South Kanara District Board and the Municipality was under correspondance and the orders of the Government are awaited.	The matter is still under correspondance. As no reply has been received yet, the council has been moved to consider the question of appointing a Joint Committee for the purpose.
13. Service Registers. (a) TThe ~~services~~ of the several Officers and servants were not verified and certified to for the calender year ended the 31st December 1935.	Noted.
(b) Service Registers and service rolls were not opened for the acting clerks and peons.	~~Noted~~ Series opened.
14. Heavy arrears under license fees. (a) Against a demand of Rs.1498-13-0 a sum of Rs.750-12-0 only was collected ~~in advance~~ during the year, though licensfees are always to be collected in advance	The heavy arrears were due t the late publication of the notification and the corresponding delay in the amounts falling due. The arrears have been collected since by prosecution or other wise.
(b) The percentage of collection to demand under tax sources was only 55.4.	Noted.
15. The result of Audit may be considered satisfactory as regards both financial administration and accounts.	Noted.
16. The gross receipts and charges of the year were Rs.22,763-11-0 and Rs. ---- 4,412-4-0, respectively.	

Sd:- E. Venkatrama Ayyar,
Asst. Examiner of L. F. Accounts,
Trichinapoly Circle.

/ True Copy /

Sd:- xxxx xxxxx
Superintendent, Examiner of L.F Accounts.

superseded 10-10-36.
COMMISSIONER, U.M.

7

Extract from the Proceedings of the Udipi Municipal Council, dated 26th September 1936.

******

Present.

H.R.Ry. A. Laxminarayana Rao, Avl., B.A.,B.L., Chairman.
Mrs. P. Manorama Bai, Vice-Chairwoman,
H.R.Ry. B. Vasudeva Rao, Avl., B.A.,B.L.,
Dr. P. Gururaja Achar,
H.R.Ry. P. N. Madhava Rao, Avl., B.A.,B.L.,
" K. Gururaja Rao, Avl., B.A., B.L.,
" K. Subba, Avl.,
" L. S. Nayak, Avl.,
" Gratian C. Rego, Avl., B.A., B.L.,
U. M. Ibrahim Saheb Bahadur,
" K. Anantha Shetty, Avl.,
" U. Sunder Kamath, Avl.,
" Upendra Srinivas Nayak, Avl.,
" U. Keshava Prabhu, Avl.,
" M. Vaman Bhat, Avl.,
" A. Shambhu Shetty, Avl.,

X X X

56. Read Annual Report on the audit of accounts of the Udipi Municipality for the year 1935-36 with draft replies.

Resolution.

A p p r o v e d .

X X X

Sd:- A. Laxminarayana Rao,
Chairman, U.M.

/ True Extract /

Municipal Office, Udipi,
Dated 9th October 1936.

COMMISSIONER, U.M.

S.K.
Compd.

(6)

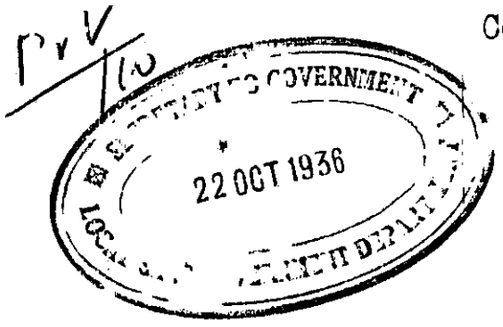
Examiner's Office.

Audit Report - General Funds - Udipi Municipal Council - 1935-36.

L.F.3144
22.10.36

Forwarded to the Secretary to Government, Local Self Government Department, with copies of the Commissioner's replies and the resolution of the Municipal Council.

P.V/10



36724

R Venkataramana Ayya
Dy.Examiner of Local Fund Accts.

21.10.36

R.F. XXXVIII-10—260—7-10-35.

ANNUAL ACCOUNT

OF

RECEIPTS AND CHARGES

OF THE

Udipi MUNICIPALITY

for the year 1935-36

I.—Abstract of the Account of the Udipi CT Municipal Council for the year 1935-36.

Heads of Account. (1)	Ordinary. Opening balance. (2)	Ordinary. Receipts. (3)	Ordinary. Expenditure. (4)	Ordinary. Closing balance. (5)	Capital. Opening balance. (6)	Capital. Receipts. (7)	Capital. Expenditure. (8)	Capital. Closing balance. (9)	Closing balance both ordinary and capital. (10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. General Account (excluding endowments).	—	21574-9-:	3083-13-:	18490-12-:	50	380	380	50	18,540-12-:
B. Lighting Account (where lighting tax is levied).									
C. Elementary Education Account (excluding endowments).									
D. Water-supply and Drainage Account (excluding endowments).									
E. Town-Planning Fund Account									
F. Deposits and Advances Account						809-2-:	948-7-:	139-5-	139-5-:
G. Endowments Account									
Grand total ..		21574-9-:	3083-13-:	18490-12-:	50	1189-2-:	1328-7-:	89-5-:	18,401-7-:

1-A—L.F. XXXVII-10.

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Heads.	Actuals, 193 5-36.			Total.			Final Budge Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Total, Opening balance ..	Nil.								
RECEIPTS—ORDINARY.									
A. GENERAL ACCOUNT.									
I. General taxation and miscellaneous revenue—									
(*a*) Taxation—									
(1) Property tax									
(2) Profession tax	555	-	-				555	-	
(3) Tax on servants									
(4) Entertainments tax	63	9	-				64		
(*b*) Miscellaneous revenue—									
(1) Warrant and distraint fees, etc. ..									
(2) Interest on arrears of revenue ..									
(3) Lapsed deposits									
(4) Fees, fines and forfeitures									
(5) Fishery rents									
(6) Surplus from Provident Fund ..									
(*c*) Government grants in aid of general resources (Loan).	20,000	-	-				20000		
Deduct—Refunds									
Total, General taxation and miscellaneous revenue.				20,618	9	-	20,619	-	
II. Management—									
1. Sundry receipts									
2. Law charges—Costs recovered									
Total, Management ..									
III. Communications—									
1. Engineering establishments—									
Government grant									
2. Roads—									
(1) Trunk roads—									
Government grant									
(2) Second-class roads—									
Government grant									
(3) Contribution from Local Government under sub-section 1 (*a*) of section 10 of the Madras Motor Vehicles Taxation Act, 1931									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. General Account—*cont.*									
III. Communications—*cont.*									
2. Roads—*cont.*									
(4) Tax on carriages and animals ..									
Deduct—Refunds									
Net—	227	8	-				227		
(5) Tax on carts									
Deduct—Refunds									
Net	2	-	-				2		
(6) Fees for numbering carriages and carts.									
(7) Other receipts									
(8) Endowments and contributions ..									
3. Ferries—									
Ferry rents									
4. Rest-houses—									
(1) Fees and other receipts									
(2) Endowments and contributions ..									
5. Choultries and water sheds—									
(1) Fees and other receipts									
(2) Income from securities									
(3) Endowments and contributions ..									
6. Tools, plant and stores—									
(1) Rent of tools and plant									
(2) Sale-proceeds of tools, plant and stores.									
7. Lighting (where lighting-tax is not levied) ..									
Total, Communications ..				229	8	-	229	-	
IV. Education other than Elementary—									
1. Secondary schools—									
(1) School fees									
Deduct—Refunds									
Net									
(2) Income from securities									
(3) Other receipts									
(4) Government grants									
(5) Endowments and contributions ..									
Total ..									

Heads.	Actuals, 193 –3 .		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
RECEIPTS—ORDINARY—*cont.*						
A. GENERAL ACCOUNT—*cont.*						
IV. Education other than Elementary—*cont.*						
2. Special schools—						
(1) School fees						
(2) Income from securities, etc. ..						
(3) Other receipts						
(4) Government grants						
(5) Endowments and contributions ..						
Total ..						
3. Public libraries—						
(1) Endowments and contributions ..						
(2) Government grants						
Total ..						
Total, Education other than Elementary ..						
V. Public Health—						
1. Medical relief—						
(1) Hospitals and dispensaries—						
(*a*) Hospital receipts—						
(i) Sale of medicines						
(ii) Other receipts						
(*b*) Income from securities, etc. ..						
(*c*) Govern nent grants						
(*d* Endowments and contributions ..						
Total ..						
(2) Medical education—						
Endowments and contributions ..						
Total ..						
Total, Medical relief ..						

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V. Public Health—*cont.*									
2. Preventive Medicine—									
(1) Epidemic and endemic diseases—									
(*a*) Vaccination fees									
(*b*) Government grant for plague ..									
(*c*) Other receipts									
Total ..									
(2) Sanitation—									
(*a*) Public Conservancy—									
(i) Scavenging tax—									
Gross collections									
Deduct—Collection charges ..									
Net	231	8	-				231	-	
(ii) Sale of rubbish, etc.									
(iii) Sale-proceeds of stock and stores ..									
(*b*) Food adulteration—									
(i) Fees for analysis									
(ii) Fines, etc.									
(iii) Government grants									
(*c*) Fairs and festivals									
(i) Fees									
(ii) Pilgrim tax									
(iii) Endowments and contributions ..									
(iv) Government grants									
Total ..				231	8	-	231	-	
(3) Births and deaths—									
(*a*) Fees for extracts from birth and death registers.									
(*b*) Endowments and contributions ..									
(*c*) Fees for use of burial and burning grounds.									
Total ..									
(4) Fire protection									
(5) Water-supply and drainage (where water-supply and drainage tax is not levied).									
Total, Preventive medicine ..									
Total, Public Health ..				231	8	-			

Heads.	Actuals; 1935-36.			Total.			Final budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
VI. Remunerative Enterprises—									
1. Markets—									
(*a*) Market fees									
(*b*) Other receipts									
(*c*) Endowments and contributions ..									
Total ..									
2. Cart-stands—									
(*a*) Cart-stand fees									
(*b*) Other receipts									
(*c*) Endowments and contributions ..									
Total ..									
3. Slaughter-houses—									
(1) Slaughter-house fees									
(2) Other receipts									
Total ..									
4. Sale of tree produce and avenue clippings.	17	8	-				18	-	
5. Land Development—									
(1) Rent of lands	23	4	-				23	-	
(2) Produce of lands									
(3) Ground rent									
(4) Income from licence fees—									
(i) Under Act II of 1888	83	8	-				84		
(ii) Others	750	12	-				751		
Deduct—Refunds									
Net									
Total ..				857	8	-	858		
6. Electric Licence Scheme—									
(1) Charges for the supply of energy for municipal purposes									
(2) Charges for the supply of energy to private individuals.									
(3) Interest on investments									
(4) Other receipts									
Total ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
VI. Remunerative Enterprises—*cont.*									
7. Other Remunerative enterprises—									
(*a*) Fees and other income									
(*b*) Endowments and contributions ..									
Total ..									
Total, Remunerative enterprises ..				857	8	-			
VII. Investments realized									
Total, A. General Account ..				21,954	9	-	21955		
Deduct—									
Amount transferred to Capital ..				380	-	-			
Contribution from General Account to—									
Ordinary—									
Lighting Account									
Elementary Education Account ..									
Water-supply and Drainage Account ..									
Capital—									
Lighting Account									
Elementary Education Account ..									
Water-supply and Drainage Account ..									
Town-Planning Fund Account ..									
Total, Net General Account ..				21,574	9	-			
B. LIGHTING ACCOUNT.									
Total, Receipts—Ordinary ..									
(For details—vide Subsidiary Account).									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Receipts—Ordinary ..									
(For details—vide Subsidiary Account).									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Receipts—Ordinary ..									
(For details—vide Subsidiary Account).									
E. TOWN-PLANNING FUND ACCOUNT.									
(For details—vide Subsidiary Account).									
Total, Receipts—Ordinary ..									
Grand total, Receipts—Ordinary—									
Accounts A. to E. ..				21,574	9	-			

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL.									
A. GENERAL ACCOUNT.									
I. Management—									
(i) Loans									
(ii) Contributions									
II. Communications—									
1. Trunk roads—									
Government grants									
2. Second-class roads—									
(i) Government grants									
(ii) Loans									
3. Other roads—									
(i) Government grants									
(ii) Loans									
(iii) Contributions	50	—	—						
III. Education other than Elementary—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
IV. Public Health—									
1. Medical relief—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
2. Preventive medicine—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
V. Remunerative Enterprises—									
1. Markets—									
(i) Loans									
(ii) Contributions									
2. Cart-stands—									
(i) Loans									
(ii) Contributions									

Heads.	Actuals, 1935-36			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL—*cont.*									
A. General Account—*cont.*									
V. Remunerative enterprises—*cont.*									
3. Slaughter-houses—									
(i) Loans									
(ii) Contributions									
4. Land Development—									
Schemes other than those under the Town-Planning Act—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
(iv) Sale-proceeds of land									
5. Electric Licence Scheme—									
(i) Loans									
(ii) Investments realized									
iii) Sale-proceeds of plant, stores, etc. ..									
6. Other Remunerative enterprises—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
(iv) Investments realized									
(v) *Add*—Amount transferred from ordinary.				380	-	-			
Total ..				430	-	-			
B. Lighting Account.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
C. Elementary Education Account.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
D. Water-supply and Drainage Account.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
E. Town-Planning Fund Account.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
Total, Receipts—Capital Accounts A. to E. ..				430	-	-			

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL—*cont.*									
F. DEPOSITS AND ADVANCES ACCOUNT.									
(1) Deposits—Total Receipts				407	-	-	397	-	
(2) Advances—Total Receipts				402	-	-	402	-	
(For details *vide* Subsidiary Account).									
Total, Deposits and Advances Account ..				809	2	-	799	-	
Grand total, Receipts under all Accounts A to F. (Ordinary and Capital) ..				22,813	11	-			
Grand total, including Opening balance ..				22,813	11	-	22804	-	
EXPENDITURE—ORDINARY.									
A. GENERAL ACCOUNT.									
I. Management—									
1. General Establishment—									
Salaries and allowances	358	14	-				359	-	
Contribution to Provident Fund ..									
2. Collection Establishment—									
Salaries and Allowances	23	8	-				24	-	
Gross amount									
Deduct—amount taken as abatement of receipts under the several heads of taxation.									
Net									
Contribution to Provident Fund ..									
3. Contingencies—									
Postage	67	8	-				67	-	
Stationery	200	-	-				200	-	
Printing (cost of forms)	378	7	-				378	-	
Entertainments tax	380						✓		
Other items	142	4	-				522	-	
4. Travelling Allowance of Establishment.	95	13	-				96		
5. Travelling allowance of—									
(*a*) Chairman									
(*b*) Vice-Chairman									
(*c*) Members									
6. Repairs to buildings									
7. Law charges—Costs paid									
8. Interest on and repayment of debt ..									
Total, Management ..				1266	6	-	1646		

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont*									
A. GENERAL ACCOUNT—*cont.*									
Communications—									
1. Engineering Establishment—									
(i) Engineers or Assistant Engineers—									
Salaries and allowances ..									
Contribution to Provident Fund ..									
Travelling allowances									
(ii) Others—									
Salaries and allowances									
Contribution to Provident Fund ..									
Travelling allowances									
2. Contingencies—									
Postage									
Stationery									
Printing									
Other items									
Total ..									
3. Roads—									
(1) Trunk Roads—									
(*a*) Maintenance									
(*b*) Interest on and repayment of debt									
(2) Second-class roads—									
(*a*) Maintenance									
(*b*) Interest on and repayment of debt.									
(3) Other roads—									
(*a*) Maintenance									
(*b*) Charge for numbering carriages and carts.									
(*c*) Interest on and repayment of debt.									
Total ..									
Total, Roads ..									
(4) Repairs to departmental buildings ..									
(5) Rest-houses									
(6) Choultries and water-sheds ..									
(7) Tools, plant and stores									
(8) Lighting—									
Lighting charges (where lighting tax is not levied)	110	11	-				111	-	
(9) Interest on and repayment of debt for purposes other than roads and lighting (where lighting tax is levied) ..									
Total, Communications ..				110	11	-	111		

Heads.	Actuals, 193 -3 .			Total.			Final Budg Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
III. Education other than Elementary—									
1. Secondary Schools—									
(i) Staff—									
Salaries and allowances—									
Masters									
Clerks and servants									
Contribution to Provident Fund ..									
Travelling allowance									
(ii) Stipends of teachers sent for training ..									
(iii) Contingencies									
(iv) Equipment—									
Furniture and apparatus									
Library books and maps									
Other items									
(v) Repairs to buildings									
(vi) Prizes and Scholarships . ..									
(vii) Contributions to other local bodies ..									
(viii) Contributions to private individuals ..									
(ix) Interest on and repayment of debt ..									
Total ..									
2. Special Schools—									
(i) Staff—									
Salaries and allowances									
Masters									
Clerks and Servants									
Contributions to Provident Fund.									
(2) Contingencies									
(3) Equipment—									
Furniture and apparatus ..									
Library books and maps ..									
Other items									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
III. Education other than Elementary—*cont.*									
2. Special Schools—*cont.*									
(4) Prizes and scholarships									
(5) Repairs to buildings									
(6) Contribution to other local bodies ..									
(7) Interest on and repayment of debt ..									
Total ..									
3. Public libraries, etc.									
Total, education other than Elementary ..									
V. Public Health—									
1. Medical relief—									
(1) Hospitals and Dispensaries—									
(i) Staff—									
(*a*) Medical Officers—									
Civil Assistant Surgeons—									
Salaries and allowances ..									
Contribution on account of leave allowances and pension.									
Civil Apothecaries and Sub-Assistant Surgeons—									
Salaries and allowances ..									
(*b*) Medical practitioners ..									
(*c*) Nurses and Midwives—	47	12	-				48		
Salaries and allowances ..									
Rewards to midwives ..									
(*d*) Clerks and servants ..									
(*e*) Contribution to Provident Fund									
(*f*) Travelling allowance ..									
(ii) Contingencies—									
Diet of patients									
Clothing and bedding									
Medicines									

Heads.	Actuals, 193 -3 .			Total.			Final Budg Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
1. Medical Relief—*cont.*									
(1) Hospitals and Dispensaries—*cont.*									
(ii) Contingencies—*cont.*									
Books, Periodicals, and Maps ..									
Other items									
(iii) Repairs and buildings									
(iv) Contributions—									
(*a*) To other local bodies ..									
(*b*) To private institutions ..									
(v) Interest on and repayment of debt									
Total ..				47	12		48.		
(2) Medical education—									
Stipends and travelling allowance of pupils.									
Total ..									
Total, Medical relief ..									
2. Preventive Medicine—									
(1) Municipal Health Staff—									
(i) Pay—									
Salaries and allowances ..									
Contribution for pension and leave allowance.									
Contribution to Provident Fund.									
Travelling allowance									
(ii) Clerks and servants									
Salaries and allowances ..									
Contribution to Provident Fund.									
(iii) Propaganda									
(iv) Contingencies									
Total ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.	
	RS.	A.	P.	RS.	A.	P.	RS.	A.
EXPENDITURE—ORDINARY—*cont.*								
A. General Account—*cont.*								
IV. Public Health—*cont.*								
2. Preventive Medicine—*cont.*								
(2) Epidemic and Endemic Diseases—								
(i) Smallpox—								
(*a*) Staff—								
Salaries and allowances ..								
Contribution to Provident Fund.								
Rewards to vaccinators ..								
Travelling allowance ..								
(*b*) Contingencies and equipment.								
(*c*) Contributions								
Total ..								
(ii) Plague—								
(*a*) Staff—								
Salaries and allowances ..								
Contribution to Provident Fund.								
Travelling allowance ..								
(*b*) Contingencies and equipment.								
(*c*) Rat-destruction—								
Salaries and allowances ..								
Travelling allowances ..								
Traps and poison								
Rewards for rat-destruction ..								
Miscellaneous								
Total ..								
(iii) Cholera—								
(*a*) Staff—								
Salaries and allowances—								
Medical Officers								
Other staff								

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(2) Epidemic and Endemic Diseases—*cont.*									
(iii) Cholera—*cont.*									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.									
Total ..									
(iv) Malaria—									
(*a*) Staff									
(*b*) Contingencies and equipment.									
Total ..									
(v) Other diseases—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Other staff									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.									
(*c*) Charges for destruction of dogs.									
Total ..									
Total, Epidemic and Endemic Diseases.									
(3) Sanitation—									
(i) Public Conservancy—									
(*a*) Staff—									
(i) Sanitary Inspectors—	456	-	-				456	-	
Salaries and allowances ..									
Contribution to Provident Fund									
Travelling allowances ..									
(ii) Others—									
Salaries and allowances ..	756	-	-				756		
Contribution to Provident Fund.									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(3) Sanitation—*cont.*									
(ii) Others—*cont.* Travelling allowances ..									
(*b*) Contingencies	35	-	-				35	-	
Total ..				1247	-	-	1247	-	
(ii) Private Scavenging—									
(*a*) Staff— Salaries and allowances	412	-	-				412	-	
Contribution to Provident Fund.									
Travelling allowances									
(*b*) Contingencies									
Total ..				412	-	-	412	-	
(iii) Food adulteration—									
(*a*) Staff— Salaries and allowances									
Contribution to Provident Fund ..									
Travelling allowances									
(*b*) Contingencies									
Total ..									
(iv) Fairs and Festivals—									
(*a*) Staff— Salaries and allowances—									
Medical Officers									
Clerks and Servants									
Contribution for pension ..									
Travelling allowances ..									
(*b*) Contingencies									
(*c*) Special sanitary arrangements ..									
(*d*) Contributions to other local bodies, etc.									
Total ..									
Total, Sanitation ..				1659	-	-			

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(4) Births and deaths—									
(i) Registration charges—									
(*a*) Staff									
(*b*) Contingencies									
(ii) Maternity and Child welfare—									
(*a*) Staff									
(*b*) Contingencies									
(*c*) Contributions									
(iii) Maintenance of burial and burning grounds—									
(*a*) Staff									
(*b*) Contingencies .. .									
Total ..									
(5) Departmental buildings—									
(i) Repairs to buildings									
(ii) Interest on and repayment of debt.									
Total ..									
(6) Fire protection—									
(*a*) Staff									
(*b*) Contingencies									
Total ..									
(7) Water-supply and drainage—									
Repairs to tanks, wells, drains, etc., (where special water-supply and drainage tax is not levied)—									
(*a*) Staff									
(*b*) Contingencies and equipment.									
Total ..									
Total, Preventive Medicine ..				1659	-	-	1659	-	
Total, Public Health ..				1706	12	-	1707.		

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. General Account—*cont.*									
Remunerative Enterprises Account—									
1. Markets—									
(1) Staff—									
Pay and allowances									
Contribution to Provident Fund ..									
(2) Contingencies									
(3) Repairs to Buildings.. ..									
(4) Interest on and repayment of debt ..									
Total ..									
Cart-stands—									
(1) Staff—									
Pay and allowances									
Contribution to Provident Fund ..									
(2) Contingencies									
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
Total ..									
Slaughter-houses—									
(1) Staff—									
Pay and allowances									
Contribution to Provident Fund ..									
(2) Contingencies									
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
Total ..									
Tree-planting—									
(1) Staff—									
Salaries and Allowances									
Contribution to Provident Fund ..									
Travelling allowance									
(2) Contingencies and equipment ..									
Total ..									
Land Development—									
(1) Staff (Town surveyor, etc.)									
(2) Contingencies including survey charges									
(3) Interest on and repayment of debt ..									
Total ..									
Total, Land development ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V. Remunerative Enterprises Account—*cont.*									
6. Electric Licence Scheme—									
(1) Staff									
(2) Contingencies									
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
(5) Investments									
Total ..									
7. Other Remunerative enterprises—									
(1) Staff—									
Salaries and allowances									
Contribution to Provident Fund ..									
(2) Contingencies and equipment ..									
(3) Repairs to buildings									
Total ..									
Total, Remunerative enterprises ..									
VI. Investments made									
Grand total, General Account ..									
B. LIGHTING ACCOUNT.									
Total, Expenditure—Ordinary ..									
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Expenditure—Ordinary ..									
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Expenditure—Ordinary ..									
(For details—vide Sudsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Expenditure—Ordinary ..									
(For details—vide Subsidiary Account.)									
Grand total, Expenditure—Ordinary under Accounts A. to E. ..				3083	13	-	3464		

Heads.	Actuals, 1935–36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—CAPITAL.									
A. General Account.									
Management	380								
II. Communications—									
(1) Trunk roads									
(2) Second-class roads									
(3) Others									
III. Education other than elementary ..									
IV. Public Health—									
(1) Medical relief									
(2) Preventive medicine									
V. Remunerative Enterprises—									
(1) Markets									
(2) Cart-stands									
(3) Slaughter-houses									
(4) Avenues									
(5) Land development									
(6) Schemes other than those under the Town-Planning Act—									
(i) Lands and buildings									
(ii) Purchase of machinery									
(iii) Equipment									
(iv) Investment									
(v) Other charges									
(7) Electric Licence Schemes—									
(i) Lands and buildings									
(ii) Purchase of machinery									
(iii) Equipment									
(iv) Investment									
(v) Other charges									
(8) Other remunerative enterprises ..									
(9) Investments									
Total ..				380	–	–			

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—CAPITAL—*cont.*									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
Grand total, Expenditure—Capital under Accounts A to E. ..				380	-	-			
F. DEPOSITS AND ADVANCES ACCOUNT.									
1. Deposits—Total Expenditure				60	-	-	50	-	
2. Advances—Total Expenditure				888	7	-	888	-	
(For details—vide Subsidiary Account.)									
Total, Deposits and Advances ..				948	7	-	938	-	
Grand total, expenditure under all accounts A. to F. (Ordinary and Capital.)				4412	4	-	4402	-	
Total, Closing balance ..				18,401	7	-	18402	-	
Grand total, including Closing balance ..				22,813	11	-	22804	-	
SUBSIDIARY ACCOUNTS.									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED.)									
Receipts—Ordinary.									
Opening balance ..									
1. Lighting tax—									
Gross collections									
Deduct collection charges									
Net									
2. Charges for supply of energy to private individuals.									
3. Other receipts									
4. Contribution from General Account ..									
5. *Deduct*—Amount transferred to Capital ..									
Total ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*									
Receipts—Capital.									
1. Loans									
2. Investments realized									
3. Contributions									
4. Contribution from General Account—Ordinary.									
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, including Opening balance ..									
Expenditure—Ordinary.									
1. Staff—									
Salaries and allowances									
Contribution to Provident Fund ..									
2. Contingencies									
3. Repairs to buildings, plant, etc.									
4. Interest on and repayment of debt ..									
5. Investments									
Total ..									
Expenditure—Capital.									
1. Lands and buildings									
2. Purchase of machinery									
3. Equipment									
4. Investments									
5. Other charges									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									

Heads.	Actuals, 193 -3 .			Total.			Final budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
C. ELEMENTARY EDUCATION ACCOUNT.									
Receipts—Ordinary.									
Opening balance ..									
1. Education tax									
2. Fines and penalties under the Elementary Education Act.									
3. Income from investments, etc.									
4. School fees									
5. Endowments									
6. Contributions									
7. Other receipts									
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.									
(ii) Under proviso to section 37 of the Elementary Education Act.									
9. Contribution from the General Account—									
(*a*) For payment of temporary allowance of Rs. 4.									
(*b*) For other purposes									
10. Investments realized									
11. Advances recovered									
Deduct—Refunds ..									
Deduct—Amount transferred to Capital ..									
Total ..									
Receipts—Capital.									
1. Government grants									
2. Endowments and contributions									
3. Loans									
4. Contributions from General Account—Ordinary.									
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, including Opening balance ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
3. ELEMENTARY EDUCATION ACCOUNT—*cont.*									
Expenditure—Ordinary.									
Staff—									
Salaries and allowances—									
Masters									
Clerks and servants									
Education tax collection charges ..									
Contribution to Provident fund ..									
Travelling Allowance									
Stipend of teachers sent for training ..									
Contingencies and equipment—									
Contingencies—									
House rent									
Other items									
Equipment—									
Furniture and apparatus									
Library books and maps									
Other items									
Prizes and scholarships									
Repairs to buildings									
Interest on and repayment of debt. ..									
Investments made									
Advances recoverable									
Total, Elementary Education ..									
Expenditure—Capital.									
Lands and buildings									
Equipment—									
(1) Furniture and apparatus									
(2) Library books and maps									
(3) Investments made									
(4) Other items									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Receipts—Ordinary.									
Opening balance ..									
1. Water-supply—									
(1) Water-tax—									
Gross collections									
Deduct—Collection charges ..									
Net									
(2) Collection for excess water									
(3) Fines, penalties, etc.									
(4) Government grants									
(5) *Deduct*—Refunds									
Total ..									
2. Meters—									
(1) Meter rents									
(2) Fines, fees, etc.									
(3) *Deduct*—Refunds									
Total ..									
3. Drainage—									
(1) Drainage tax—									
Gross collection									
Deduct—Collection charges ..									
Net									
(2) Miscellaneous receipts (sewage farms)									
(3) Government grants									
(4) *Deduct*—Refunds									
Total ..									
4. Contributions from General Account ..									
Deduct—Amount transferred to Capital									
Total, Water-supply and Drainage ..									
Receipts—Capital.									
1. Water-supply—									
(1) Grants from Government									
(2) Investments realized									
(3) Contributions									
(4) Loans									

Heads.	Actuals, 193 -3			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Receipts—Capital—cont.									
2. Meters—									
(1) Loans									
(2) Contributions									
3. Drainage—									
(1) Loans									
(2) Investments realized									
(3) Contributions									
(4) Grants from Government									
4. Contributions from General Account—Ordinary.									
5. *Add*—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, including Opening balance ..									
Expenditure—Ordinary.									
ater-supply—									
1) Maintenance—									
(*a*) Staff— Salaries and allowances ..									
Contributions to Provident fund.									
Travelling allowances ..									
(*b*) Contingencies									
(*c*) Repairs to works									
(*d*) Repairs to buildings									
2) Payment— (*a*) For water									
(*b*) For steam boiler inspection ..									
3) Interest on and repayment of debt ..									
4) Investments									
Total ..									

Heads.	Actuals, 193 -3 .			Total.			Final Bu Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Expenditure—Ordinary—cont.									
2. Meters—									
(1) Meter staff—									
Salaries and allowances									
Contributions to Provident fund ..									
Travelling allowances									
(2) Contingencies									
(3) Repairs to meters									
(4) Interest on and repayment of debt ..									
Total ..									
. Drainage—									
(1) Staff—									
Salaries and allowances									
Contributions to Provident fund ..									
(2) Contingencies									
(3) Repairs to drains									
(4) Repairs to buildings									
(5) Interest on and repayment of debt ..									
(6) Investments									
Total ..									
Total, Water-supply and Drainage ..									
Expenditure—Capital.									
1. Water-supply—									
(1) Lands and buildings..									
(2) Purchase of machinery									
(3) Equipment									
(4) Investments									
2. Meters—									
Purchase of meters									

Heads.	Actuals, 193 –3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Expenditure—Capital—cont.									
3. Drainage—									
(1) Purchase of machinery .. .									
(2) Equipment									
(3) Lands and buildings									
(4) Construction of drains .. .									
(5) Investments									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									
E. TOWN-PLANNING FUND ACCOUNT									
Receipts—Ordinary.									
Opening balance ..									
1. Rent of lands									
2. Produce of lands									
3. Betterment contributions									
4. Licence fees									
5. Interest on investments									
6. Law charges recovered									
7. Sundry receipts									
Total									

Heads.	Actuals, 193 -3			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
E. TOWN-PLANNING FUND ACCOUNT—*cont*									
Receipts—Capital.									
1. Government grants									
2. Contributions									
3. Sale-proceeds of land, buildings and equipment, etc.									
4. Loans									
5. Investments realized									
6. Contribution from General Account—Ordinary.									
7. Contribution from Elementary Education Account.									
8. Contribution from Water-supply and Drainage Account.									
9. Contribution from Lighting Account ..									
10. Advances recovered									
11. Expenses of enforcement under section 19 (3) recovered									
12. Contribution from surplus in ordinary section									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, receipts, including Opening balance. (excluding item 12).									
Expenditure—Ordinary.									
Staff—									
1. Salaries									
2. Allowances and pensionary contribution ..									
3. Survey charges									
4. Contingencies and Equipment renewals ..									
5. Law Charges									
6. Interest on loans									
7. Stationery, printing and notification expenses, cost of preparation of maps, etc.									
Total ..									
Expenditure—Capital.									
1. Acquisition of lands, buildings, etc. ..									
2. Works of improvement									
3. Repayment of loans									
4. Investments									
5. Compensation for injurious affections ..									
6. Advances recoverable									
7. Miscellaneous									
8. Expenses of enforcement under section 19 (3).									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
F. DEPOSITS AND ADVANCES ACCOUNT.									
Receipts.									
Opening balance									
1. Deposits—									
(*a*) Recoveries of service payments ..									
(*b*) Deposits of sinking funds									
(*c*) Provident fund (excluding investment deposits)		-	-				52	-	
(*d*) Depreciation fund									
(*e*) Cash deposits	355	-	-				345	-	
(*f*) Suspense account									
Total ..				407	-	-	397	-	
2. Advances—									
(i) Advances recovered	402	2	-				402	-	
(ii) Refunds of permanent advances ..									
(iii) Engineer's stock									
Total ..				402	-	-	402	-	
Total, Deposits and Advances ..				809	2	-	799		
Grand total, including Opening balance ..				809	2	-	799	-	
Expenditure.									
1. Deposits—									
(*a*) Recoveries of service payments ..									
(*b*) Deposits of sinking funds									
(*c*) Provident fund (excluding investment deposits).									
(*d*) Depreciation fund									
(*e*) Cash deposits	60	-	-						
(*f*) Suspense account									
2. Advances—									
(i) Advances recoverable	838	7	-				838		
(ii) Permanent advances	50	-	-				50		
Total ..				888	7	-	888	-	
Total, Deposits and Advances ..				948	7	-	938		
Closing balance ..				139	5	-	139		
Grand total, including Closing balance ..				809	2	-	799	-	

ENDOWMENTS ACCOUNT.

Particulars of endowments. (1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)	Remarks. (6)
Total ..					

Special Government Grants Account for Capital Works and other special purposes.

Heads. (1)	Unspent balance of grant at the beginning of the year. (2)	Receipts during the year. (3)	Total column (2) *plus* column (3). (4)	Expenditure during the year. (5)	Balance of grant at the end of the year. (6)
	RS.	RS.	RS.	RS.	RS.
Communications					
II. Education—					
(i) Elementary					
(ii) Education other than elementary ..					
III. Public Health—					
(i) Medical relief					
(ii) Water-supply and drainage ..					
(iii) Other purposes					
IV. Other special purposes (to be specified) ..					
Total ..					

Loans Account.

Heads. (1)	Item of work for which loan was sanctioned. (2)	Number and date of the Government order sanctioning the loan. (3)	Unspent balance of loan at the beginning of the year. (4)	Receipts during the year. (5)	Total, column (4) *plus* column (5). (6)	Expenditure during the year. (7)	Balance of loan at the end of the year. (8)
			RS.	RS.	RS.	RS.	RS.
I. Management ..							
II. Communications ..							
III. Education—							
(i) Elementary ..							
(ii) Education other than elementary.							
IV. Public Health—							
(i) Medical relief ..							
(ii) Water-supply and drainage.							
(iii) Other purposes ..							
V. Remunerative enterprises—							
(1) Railways ..							
(2) Motor-bus service.							
(3) Markets, cart-stands and slaughter-houses.							
(4) Tree-planting ..							
(5) Land development.							
(6) Other remunerative enterprises.							
Total							

LOANS STATEMENT.

Heads.	Total loan taken.	Year in which taken.	Order granting the loan.	Terms of repayment and the annual instalments.	Amount of loan outstanding at the beginning of the year.	Amount repaid during the year.		Balance of loan outstanding at the close of the year.
						For interest.	For capital.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. Management	20,000/-	1935-36	G.O. No: 4380 dtd 24-10-1935	5 Annual instalments of Rs 4438 each with interest at 3½ %				20,000/-
II. Communications ..								
III. Education—								
(i) Elementary ..								
(ii) Education other than elementary.								
IV. Public Health—								
(i) Medical relief ..								
(ii) Water-supply and drainage ..								
(iii) Other purposes								
V. Remunerative enterprises—								
(1) Motor-bus service..								
(2) Markets, cart-stands and slaughter-houses. ..								
(3) Tree-planting ..								
(4) Land development.								
(5) Other remunerative enterprises ..								
Total								

Investment Account.

Head of account and the fund to which the investment appertains.	Particulars of investments (whether in Government Securities, Savings Bank, etc.).	Opening balance.	Investments during the year.		Total investments including opening balance.	Investments realized during the year.		Closing balance.
		Face value.	Actual amount.	Face value.	Face value.	Face value.	Actual amount realized.	Face value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Number.	Items.	Demand.									Collection.								
		Arrears.			Current.			Total.			Arrears.			Current.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	
	TAX RESOURCES.																		
1	Property tax. (a) General .. (b) Water and drainage. (c) Lighting .. (d) Railway .. (e) Education. (f) Scavenging.				231	8	-	231	8	-	-	-	-	231	8	-	231	8	-
2	Profession tax. (a) General .. (b) Education.				881	8	-	881	8	-	-	-	-	555	-	-	555	-	-
3	Tax on carriages and animals.				578	8	-	578	8	-	-	-	-	227	-	-	227	-	-
4	Tax on carts				140	-	-	140	-	-	-	-	-	2	-	-	2	-	-
5	Tax on servants ..																		
6	Pilgrim tax																		
7	~~Entertainments tax~~ ..																		
	Total ..				1831	8	-	1831	8	-	-	-	-	1015	8	-	1015	8	-
	NON-TAX RESOURCES.																		
8	Ferry rents																		
9	Charge for excess water.																		
10	Meter rents																		
11	Sale of rubbish ..																		
12	Licence fees Act II of 1888				1498	13	-	1498	13	-	-	-	-	750	12	-	750	12	-
13	Sale of medicines ..				83	8	-	83	8	-	-	-	-	83	8	-	83	8	-
14	Sewage farm rents .. Entertainments Tax				63	9	-	63	9	-	-	-	-	63	9	-	63	9	-
15	Fees for fairs ~~Contributions~~ from Temple authorities				394	5	-	394	5	-									
16	Market fees																		
17	Cart-stand fees ..																		
18	Slaughter-house fees ..																		
19	Fishery rents ..																		
20	Warrant and distraint fees																		
	Total ..				2040	3	-	2040	3	-	-	-	-	897	13	-	897	13	-
	Grand Total ..				3871	11	-	3871	11	-	-	-	-	1913	5	-	1913	5	-

Balance Statement.

Remissions.					Amounts written off as irrecoverable.						Total, Remissions amounts written off as irrecoverable.			Balance.							Remarks.
Arrears.			Current.		Arrears.			Current.						Arrears.			Current.			Total.			
A	P.	RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
																							(a) 2/3 of the Ps fees realised by the S.I. 50: Bl: + realised by Kl: Fls:
																	326	8	-	326	8	-	
																	~~351~~	~~8~~	~~-~~	~~351~~	~~8~~	~~-~~	(b)
																	351	8	-	351	8	-	(b). Differences due to advance collection for 1936-37.
																	138	-	-	138	-	-	
																	816	-	-	816	-	-	
																	748	1	-	748	1	-	
																	394	5	-	394	5	-	
																	1142	6	-	1142	6	-	
																	1958	6	-	1958	6	-	

1. The tax on arts, etc., is levied at ——————————— of the maximum rates laid down in Rule 16(1) of Sch. IV of the D. M. Act.

2. The tax on buildings and lands is levied at 4½ per cent. and 1/- respectively for general purposes and scavenging purposes per half year (ii) At 15/- and 3/- of the Government assessment per half year on Agricultural Lands for general & Scavenging purposes ...1.2

3. The lighting tax is levied at per cent.

4. The water and drainage tax is levied ~~at~~ ~~per cent~~.

5. The education tax is levied ~~at~~

6. The tax on carriages and animals is levied at ——————————— the maximum rates.
separate schedule attached.

7. The tax on carts is levied at Rs 2/- per cart per half year.

8. The tax on private, menial and on domestic servants is not levied ~~at Rs.~~ ~~per mensem~~ ~~for each servant~~.

9. The property tax registers were under preparation. ~~last revised in the official year 193 — 193 , and brought into force in 193 — 193~~ .

Statement of Liabilities and Assets on 31st March 1936.

Heads.	Amount. Rs.	Heads.	Amount. Rs.
LIABILITIES.		**ASSETS.**	
(i) Balance of Loans—		(i) Closing Balance—	
(a) From Government	20000-:-:	(a) Cash	42-:-
(b) From public		(b) In Treasury ..	18,359-7-:
		(c) In Bank	
Total	20,000-:-:	Total ..	18,401-7-
		(ii) Provident Fund—	
		Investments	
		Total ..	
(ii) Provident fund—		(iii) Deposits—	295-:
(a) Cash		(a) Postal Savings Bank ..	
(b) Investments		(b) Government Promissory Notes.	
		(c) Land or other securities ..	
Total		Total ..	295-:
		(iv) Sinking Fund Investments ..	
		(v) Other Investments	
		(vi) Funded capital of endowed institutions—securities and landed property.	
(iii) Deposits	295-:-:	(vii) Arrears of taxes	816-4-
(iv) Funded capital of endowed institutions.		(viii) Other assets	1142-6-
(v) Cash balance of endowed institutions.		(ix) Advances Recoverable—	
(vi) Cash balance of special accounts ..		(a) Permanent	50-:-
(vii) Other amounts		(b) Other	436-5-
Total ..	295-:-:	Total ..	2,444-11-
Grand total	20,295/-	Grand total	21,141-2-

Statement furnishing Particulars about each Medical Institution.

Head of account.	Hospital at		Hospital at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Total.	
	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure.																		
(i) Staff—																		
(a) Medical officers—																		
(1) Civil Assistant Surgeons.																		
(2) Civil Apothecaries and Sub-Assistant Surgeons.																		
(b) Medical practitioners.																		
(c) Nurses and midwives.																		
(d) Clerks and servants ..																		
(e) Contribution for pension.																		
(f) Contribution to provident fund.																		
(g) Travelling allowances.																		
(ii) Contingencies ..																		
(iii) Repairs to buildings ..																		
Total ..																		
Receipts.																		
Hospital receipts ..																		
Net expenditure .																		

Abstract of Account of Deposits in cash for the year 1935–1936.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..				1. Credited to Municipal Funds.	10	–	–
Deposits by Renters ..	325	–	–	2. Repaid to Renters	50	–	–
Do. by Contractors ..	20	–	–	3. Do. to Contractors ..			
Do. as Security by Municipal Servants.				4. Paid into Savings Banks ..			
Other deposits under the Act or By-laws.	10	–	–	5. Repaid to other depositors ..			
				Total ...	60	–	–
Total, Receipts ..	355	–	–	Balance * ..	295	–	–
Total, including Balance ..	355	–	–	Total, including Balance ..	355	–	–

* Details of balance—

[Year need not be given in the case of deposits lodged in Post Office Savings Bank and other securities.]

Class of Deposit.	Amount.			Year.	Remarks.
	Rs.	A.	P.		
Renters' deposits	275	–	–	1935-36	
Contractors' deposits	20	–	–	"	
Other deposits (to be specified)—					
Total ..	295	–	–		

Abstract of Account of Security and other Deposits not in Cash for the year 1935–1936.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..							
				1. Credited to Municipal Funds.			
1. Deposits by Renters ..				2. Returned to Renters ..			
2. Do. by Contractors ..				3. Do. to Contractors ..			
3. Do. as Security by Municipal Servants * ..	800	–	–	4. Do. to Municipal Servants			
				Total ..			
Total ..				Balance † ..	800	–	–
Total, including Balance ..	800	–	–	Total, including Balance ..			

* Personal securities should not be shown in this statement.

† Details of balance.

Nature of Security deposit.	Municipal employees.			Others.			Total.			Remarks. (Particulars of the parties should be given in this column.)
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Security deposits of the Bill Collectors. (P.O.S. Bank)	800	–	–							
Total ..	800	–	–							

Abstract of Account of Provident Fund transactions for the year 1935–1936.

	Cash.			Investment.		
	RS.	A.	P.	RS.	A.	P.
Opening balance { Treasury						
Opening balance { Post Office Savings Bank.						
Receipts—Contributions by municipal servants	52	–	–			
Do. from municipal funds Bonus						
Interest realized on investments						
Miscellaneous receipts						
Total ..	52	–	–			
Charges						
Balance.. .. .. .. { Treasury (merged with the General Funds.)	52	–	–			
Balance.. .. .. .. { Post Office Savings Bank						
Total	52	–	–			

Abstract of transactions under Advances.

	Rs.		P.
(1) Total amount outstanding at the beginning of the year	Nil		
(2) Amount advanced during the year	888	7	-
Total ..	888	7	-
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	402	2	-
(b) Do. do. previous years	436	5	-
Balance outstanding at the end of the year *	50	-	-
Total ...	888	7	-

* Details of balance—

[Years need not be given in the case of permanent advances. These should be entered first under a separate heading.]

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
		Rs.			Rs.
	Permanent Advance	50-0-0	1935-36		
	Advance to the D.H.O. to the Health Inspector for making Sanitary arrangements.	436-5-0	"		
		486-5-0			

Station, Mangalore.
Dated 14-7-1936.

T. S. Shivaswamy Rao
District Inspector of Local Fund Accounts.

C.F. 16.

DRAFT FOR APPROVAL.

Date. Initials.

SUBJECT:— L. S. G. Deptt Audit - 1935-36

Nellipi Mel. cl - Report recorded.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 36124 From the Examr. L.F.A., No. 5144, dated 22.10.1936. p 8

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order ~~Resolution~~ Ms. ~~Rout.~~ No. 115, dated 7-1-1937

Recorded.

D.O. 27/11 CAO 27/11

6/1/37.

Thro' C2 re para 8(b) of the Audit Report.

Enclosed

The Comptr. Nellipi Mel. cl.

Thro the Comptr.

Examr. L.F.A. w/

from L.A. (with enclosures)

A file to acpt 6/5(-f

NOTE

Para 8(b) of the Audit Report.

Communication entered in Secret

No communication has been received from the Insp[t]. of Mu. cls. and Local Bds regarding the condonation of the irregularity referred to. The question of condoning the irregularity will be considered on receipt of the communication.

The Clerk will no doubt see that necessary sanction is obtained to him

4.1.37

5/1/37

6/1/37.

P5 1.8.1/37